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Annual Report of the Municipal Officers of the Town of Monson Maine including Report of School Superintendent for the Year 1941-1942

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Annual Report
of the
Municipal Officers
of the
TOWN OF
MONSON
MAINE
FOR THE YEAR 1941-1942



OBSERVER PUBLISHING COMPANY
Dover-Foxcroft, Maine

Annual Report
of the
Municipal Officers
of the
TOWN OF
MONSON
MAINE

Including Report of School Superintendent
FOR THE YEAR 1941-1942



OBSERVER PUBLISHING COMPANY
Dover-Foxcroft, Maine

ATTENTION CITIZENS OF THE TOWN OF MONSON

Familiarize yourself with the following regulations:

EMERGENCY BLACKOUT REGULATIONS

1. Municipal Chairmen, through their subordinates, are responsible for carrying out all orders relating to Civilian Defense.

2. Air Raid Wardens shall see that occupants of all premises, including homes, thoroughly understand blackout rules as set forth in Appendix A of this order; shall impress upon them that they are responsible for conforming to these rules; and that they are subject to the penalties for violation of them. In addition, the person in charge of any building, public or private, shall be urged to post these rules, or a summary of a similar nature, so that every individual may know and understand his or her part in case of an emergency.

3. In case of an emergency blackout all commercial and industrial plants must be prepared to turn out all lights immediately or to have the necessary equipment to prevent any light from showing outside.

Every commercial and industrial plant shall submit to the Municipal Chairman of its local Civilian Defense Council within fifteen days from the date of this order a statement indicating its defense plans for complying with blackout regulations. Such statement shall be kept on file at the local headquarters for civilian defense. The form of the statement shall in general conform to that given in Appendix B of this order.

4. All hospitals are to be prepared for blackout immediately and are directed to hold tests to insure a satisfactory blackout. Special attention should be given to operating rooms, delivery rooms and rooms to receive emergency patients. This same procedure is required of Emergency Stations, Emergency Posts and First Aid Stations. Such further regulations as may be necessary will be issued.

5. Special regulations for hotels and theaters are to be issued immediately.

6. The management of railroads operating within the State will issue the proper orders to cover their trains in transit. Railroad stations, buildings and other railroad structures shall, however, be governed by the blackout orders in force in their locality in accordance with Governor Sewall's Executive Order No. 3, dated February 28, 1942.

7. General rules for drivers of all vehicles are given in Appendix C of this order.

8. General rules for pedestrians are given in Appendix D of this order.

9. The War Department has stated that the sole authority for ordering blackouts is the Commanding General, First Interceptor Command. These orders will be issued by Interceptor Regional Headquarters through Information and Filter Centers to District Warning Centers. Blackouts may be ordered at any time. The Civil Air Raid Warning equipment will be used for disseminating such orders.

10. The uniform public alarm for New England consists of a series of short blasts on a siren or whistle or, if given by bells, by a constant ringing of the bells. The "all clear" signal consists of long continuous blasts or, if given by bells, by a slow tolling of the bells. Except in cases of a test blackout, the "all clear" signal can be given only upon order of the First Interceptor Command.

BLACKOUT RULES FOR HOMES

It is possible that enemy air raids by night may require emergency blackouts at any time. If such raids occur, it is imperative that a complete blackout of all lights that can be seen from outside your home be made immediately. This is not only for your own protection but also that of others.

Any violation of blackout orders is punishable by heavy fines and imprisonment.

1. The occupants of all premises including homes are responsible for the execution of this order and are subject to the penalties for violation.

2. Upon the sounding of the air raid warning extinguish all lights visible from the outside.

3. This includes all yard, garage and barn lights as well as lights inside the house. Be sure that there is no light burning in your cellar. Make it a practice for the last person to turn out lights every time he leaves a room. This will save you money, conserve electricity and avoid confusion in case of an emergency.

4. Select one or more rooms in your house where you consider it advisable to have lights burning during a blackout. It is recommended that the kitchen be one of these rooms and that the additional rooms, if possible, be adjoining or adjacent to the kitchen. Make provisions immediately for the covering of the windows and any other apertures where light may be seen from the outside. This cover may be any opaque material such as curtains, shades, draperies, blankets, etc. The materials need not be black, but they must be opaque. Check what you have on hand before buying. Two layers of thin material may make an opaque hanging. Make certain that the material is fastened securely to the window frames at the top, sides and bottom, so that no light may leak around the edges. Keep this material near the opening which it is to cover so that it can be installed immediately. Practice putting this material over the openings to see how quickly it can be done. Make sure that every member of your family knows where light switches are located. When a blackout is on and you are in a lighted room which has been blacked out, be careful about opening any doors leading out of that room from which the light may shine into an adjoining room or hallway that can be seen from the outside.

5. Your air raid warden will be glad to give you advice in connection with any particular problem that you may have. If you are in doubt, consult the air raid warden in your district. Air raid wardens will check on the effectiveness of the blackout provisions that you have made upon request by you. Remember, however, that the responsibility is yours and that penalties for the violation of this order will be imposed upon you.

6. All members of the household must comply with the following instructions during a blackout:

- (a) Remain in the house as much as possible.
- (b) Make certain that there is no light from any source on your premises that can be seen from the outside.
- (c) Use no matches or portable lights outdoors.
- (d) Use low intensity white lights in blacked out rooms, and have lights so arranged or shaded that they do not shine directly on any window or other openings or their coverings. Constant care must be taken that light does not escape around the edges of blacked out openings.

7. Every adult in your household must know the location and operation of:

- (a) Water shut-off
- (b) Gas shut-off
- (c) Main electrical switch
- (d) Fuel oil shut-off

Tag each of these plainly. Clear your attic of all inflammable material. If there are no stairs to the attic, have a ladder to it in place at all times. Have flash lights with extra batteries and bulbs on hand. Keep two pails of sand and a long handled shovel in the upper part of your house or fill water pails for use on fire but not on bombs. If water is used on incendiary bombs, use only as a spray. Keep away from all openings covered with glass. During an actual raid, it is better to keep the windows on the lower floor partially opened. Close windows on upper floors. Don't use your telephone during a raid as lines must be kept open for the use of wardens and other officials.

BLACKOUT RULES FOR DRIVERS OF ALL VEHICLES

Drivers of all vehicles must comply with the following regulations during an air raid alarm or when the street or highway lights are extinguished:

- 1. Immediately drive close to the curb and stop.
- 2. Extinguish the lights, close the vehicle openings

and seek shelter if available.

3. Do not park at intersections of streets, hydrants, entrances to police stations, hospitals, fire houses or emergency stations.

4. If possible, remove your vehicle entirely from the traveled portion of the road.

5. Passengers in public carriers such as street-cars, buses, trains, etc., shall obey the instructions of the conductor or other official in charge.

6. Vehicles with essential duties to perform will be allowed to move during the blackout under the regulations which provide for emergency vehicles, as given in paragraph 12 of Executive Order No. 3. Only vehicles with approved blackout equipment shall be operated during a blackout. Police, including Auxiliary Police, and Air Raid Wardens are directed to stop all vehicles without such equipment.

BLACKOUT RULES FOR PEDESTRIANS

During an emergency blackout, all pedestrians must comply with the following regulations:

1. Get under cover as soon as possible.
2. Do not go onto the street unless it is absolutely necessary.
3. Use no flash lights or matches. Do not smoke or light tobacco in the open.
4. If you cannot get into a building, keep close to it and keep away from the curb.
5. Do not run, but proceed carefully and slowly.
6. If necessary to cross a street, do so at intersections.
7. Above all—KEEP CALM.

HARRY W. WING,

Municipal Chairman

Civilian Defense Council

TOWN OF MONSON

7

MUNICIPAL OFFICERS, 1941-1942

Selectmen, Assessors and Overseers of Poor

HARRY W. WING

EARLE H. JACKSON

LYLE C. TOWNE

Road Commissioner

MERLE WYMAN

Town Clerk

W. HARRY HUGHES

Town Treasurer

FRED M. HESCOCK

Tax Collector

LYMAN E. DAVIDSON

School Committee

MARTHA CRANE

GEORGE P. PULLEN

ARTHUR L. BRAY

Superintendent of Schools

CLAUDE L. SIDELINGER

Sexton

ARTHUR E. HAGGSTROM

Fire Chief

DENNIS C. WEEKS

Health Officer

HARRY W. DAVIS

Sealer of Weights and Measures

FRED M. HESCOCK

ANNUAL REPORT

REPORT OF AUDIT

Town of Monson
Year ended February 15, 1941
State Department of Audit
Augusta, Maine

WILLIAM D. HAYES, C. P. A.
State Auditor

HAROLD E. CRAWFORD
Municipal Auditor
CHESTER A. DOUGLAS
CHARLES G. DUDLEY
Departmental Auditors

(SEAL OF STATE)

State of Maine

STATE DEPARTMENT OF AUDIT

Augusta

October 28, 1941

To the Inhabitants of the Town of Monson:

In accordance with your request this department, represented by F. A. Doble and M. E. Libby, has completed an examination of the accounts of your town officials for the municipal year ended February 15, 1941.

Our report, herewith submitted, was prepared from your town records and, to the best of our knowledge and belief, properly reflects the true financial condition of your municipality as of that date; subject however to a probable shrinkage in the final settlement of unpaid taxes and tax liens.

The data obtained by us is summarized in the following:

Comments

EXHIBIT

- A Comparative Balance Sheet
- B Treasurer's Account
- C 1940 Valuation and Commitment
- D Statement of Appropriation Accounts

SCHEDULE

- 1 Reconciliation of Treasurer's Cash Balance
- 2 Uncollected Taxes
- 3 Tax Liens
- 4 Accounts receivable

- 5 Analysis of Change in Net Debt
- 6 Notes Payable
- 7 Cemetery Trust Funds
- 8 Outstanding Town Orders

Respectfully submitted,
STATE DEPARTMENT OF AUDIT,
Harold E. Crawford,
Municipal Auditor.

HEC|c

Comments

CASH:

All cash recorded as received was accounted for and deposited. Payments were made by check from authorized warrants. The cash balance was reconciled with the bank.

TAXES:

The 1940 tax commitment was added and found to agree with the Assessors' records. The total commitment was accounted for by cash, discount and abatements, or was still unpaid as shown on Schedule 2.

Unpaid taxes for prior years are also shown on Schedule 2 and are in agreement with the records.

TAX LIENS:

All payments on tax liens appeared to have been properly accounted for. Those liens still unpaid are shown on Schedule 3.

TRUST FUNDS:

All trust funds have been used by the town. Those funds received since July, 1923, have not been invested in accordance with chapter 5, Section 93 of the Revised Statutes. We would strongly recommend that your town replace these funds and invest them legally.

It will be noted that we have removed from the balance sheet the items shown last year as "Trust Fund Invested" and the same amount shown in "Notes Payable". We feel that whereas the town has used the funds, a correct statement should show the liability only.

GENERAL:

A partial check was made of paid bills, and as far as our examination went, all appeared to be proper charges and correctly recorded.

With the exception of cash, no external verification was made of your asset or liability accounts.

RECOMMENDATIONS:

It is our suggestion that some action be taken towards collecting or abating those taxes still unpaid for the years 1937 and prior years.

It would also seem advisable to write off your books the tax liens for 1936, unless they can be found. We have listed but could not check them for amounts.

* * * *

Due to conservation of paper, the State Audit is not printed in this report but can be seen at the Town office by any interested citizen.

MUNICIPAL OFFICERS

TOWN OF MONSON

11

REPORT OF SELECTMEN

Valuation April 1, 1941

VALUATION:

Real Estate—Resident	192,950.00
Real Estate—Non-Resident	175,145.00

TOTAL REAL ESTATE	368,095.00
Personal Estate—Resident	37,743.00
Personal Estate—Non-Res.	15,285.00

TOTAL PERSONAL ESTATE	53,028.00
-----------------------	-----------

TOTAL VALUATION	421,123.00
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COMMITMENT:

Number of Polls Taxed—	
321 at \$3.00	963.00
Number of Polls not Taxed—30	
Valuation x Rate—	
421,123 x .064	26,951.872
Tax commitment	27,914.87
Supplemental Tax	48.48

TOTAL DUE FROM COLLECTOR	27,963.35
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Credits to Collector:

Cash to Treasurer	26,083.38
Discounts	268.85
Errors in Assessment	46.08
Abatements	9.20
Uncollected Taxes	1,555.84

27,963.35

Excise Taxes:

C. C. Brown, Coll.	744.97
Lyman E. Davidson, Coll.	921.75

Cash to Treasurer	1,666.72
	1,666.72

Personal Property—Live Stock

42 Horses	\$3,900.00
-----------	------------

122 Cows	4,610.00
2 Oxen	50.00
11 Three years old	275.00
32 Two years old	665.00
586 Poultry	293.00

 9,793.00

Exempt Live Stock and Poultry

42 Yearlings	420.00
47 Sheep	141.00
19 Swine	114.00
1184 Poultry	592.00

 1,267.00

RAISED BY TOWN MARCH 1941

Common Schools	4,600.00	
Town Poor	3,500.00	
Highways and Bridges	4,000.00	
	Apply Excise Tax	
Incidentals	1,800.00	
Interest	600.00	
Text Books	350.00	
Supt. Schools Salary	321.70	
Free High School	2,700.00	
School Library & Laboratory	150.00	
School Supplies & Equipment	350.00	
School Repairs	200.00	
Memorial Day	50.00	
State Aid Road	800.00	
Street Lights	550.00	
Monson Free Public Library	50.00	
Monson Band	50.00	
Fire Department	500.00	
School Nurse	50.00	
School Lights, Power and Ins.	250.00	
Reduction of Debt	1,000.00	
Aid to Dependent Children	252.00	
Athletic Purposes, Monson Academy	50.00	
Sidewalks	100.00	
School Physician	50.00	

TOWN OF MONSON

13

Cemeteries	60.00	
Total Appropriations		22,383.70
State Tax		3,578.12
County Tax		774.12
Overlay		1,178.93
Total 1941		27,914.87

INCIDENTAL ACCOUNT

Appropriation	1,800.00	
Received:		
State Treasurer:		
(Porcupine Bounty)	2.50	
(Public Library)	5.00	
(Bank Stock)	64.21	
(Dog Tax Refund)	37.77	
(R. R. and Telephone Tax)	.56	
Use of Sealer's Outfit	2.00	
Victualer's License	6.00	
Hall Rent	32.70	
Accounts Receivable		
(Bear Bounty)	80.00	
Overdrawn	63.72	
		2,094.46
Paid:		
Harry W. Wing, First Selectman	300.00	
Earle H. Jackson,		
Second Selectman	175.00	
Lyle C. Towne, Third Selectman	125.00	
Fred M. Hescock, Treasurer	90.00	
W. Harry Hughes, Clerk	25.00	
C. C. Brown, Collector's		
Commission	54.77	
Lyman E. Davidson, Collector's		
Commission	545.48	
School Committee	60.00	
Health Officer	6.15	
Forest Fire Warden	4.00	
Moderator	4.00	
State Audit	73.31	

Printing Town Reports	109.56	
Postage and Express	11.19	
Town Books and Stationery	66.43	
Reg. of Deeds (Transfers)	2.70	
Light and Power (Town Bldgs.)	50.95	
Night Watch	69.00	
Express on Federal Food	13.05	
Insurance (Town Building)	27.75	
Sealer of Weights & Measures	5.75	
Civilian Defense	2.13	
Over Deposit Year 1939	12.10	
Oaths	1.25	
Vital Statistics	23.75	
Typing Voting Lists	2.00	
Maine Municipal Association	30.00	
Labor on Town Building	3.70	
Materials, Town Building	6.62	
Storage	3.00	
Town Officers Expense	27.00	
Public Library	5.00	
Ballot Clerks	10.00	
Bank Check Privilege	3.82	
Surety Bonds	65.00	
Bear Bounty	80.00	2,094.46

WOOD ACCOUNT

Received, Wood sold		176.25
Paid:		
Cutting	49.50	
Stumpage	10.00	
Hauling	29.13	
Yarding	28.00	
Unexpended	59.62	176.25

FIRE DEPARTMENT

Appropriation	500.00
Received:	
Town of Blanchard	31.50
Portland-Monson Slate Co.	18.00

Overdrawn	42.88	
		592.38
Paid:		
Payrolls	64.00	
Supplies	19.94	
Hose	140.81	
Coal	31.50	
Oil	16.58	
Misc.	92.35	
Express and Freight	.45	
Insurance on Firemen	160.00	
Chimney Fires	16.75	
Tending Fire Station	50.00	
		592.38

REPORT OF FIRE CHIEF

In the past year the department has handled 25 chimney fires, the fire truck has been called out 12 times, and one trip was made to Blanchard.

In conjunction with the Civilian Defense set-up, we have added to our department, ten auxiliary firemen which are undergoing extensive training in fire fighting, law enforcement, and first aid. This should give us, in time, experienced men to fill any vacancies that may occur in the regular department.

On December 4th, the most trying experience of the department happened, when we were called out at 5:00 P.M. to try to recover the body of Keith Jones who had gone through the ice while skating on the lake. Fortunately with our supply of emergency instruments, this was accomplished in three hours time. On returning to the fire house the department voted unanimously that no charge would be made for services of the members.

While we feel that a great deal has been accomplished by the department to date, there are a great many improvements that we are desirous of making which are delayed only by the lack of sufficient funds.

Respectfully submitted,

D. C. WEEKS, Fire Chief.

STREET LIGHTS

Appropriation		550.00
Paid:		
Monson Light & Power Co.	547.91	
Unexpended	2.09	
	<hr/>	
		550.00

HIGHWAYS, ROADS AND BRIDGES

Appropriation	4,000.00	
Received:		
State Treasurer		
(Snow Removal)	570.20	
(50-50)	49.90	
Town Trucks	85.85	
Town of Willimantic	14.76	
Town of Blanchard	38.50	
Misc.	35.40	
Excise Tax	1,666.72	
	<hr/>	
		6,461.33
Payrolls	1,701.79	
Storage	48.00	
Materials	169.54	
Gas, Oil and Repairs	591.18	
Chloride	28.42	
Insurance on Trucks	34.54	
Postage, etc.	4.35	
Snow Removal	2,377.00	
Third Class Maintenance	439.09	
Patrol Maintenance	902.10	
Unexpended	165.32	
	<hr/>	
		6,461.33

STATE AID ROAD ACCOUNT

Appropriation	800.00
Received:	
State Treasurer	1,199.27
Use of Shovel and Compressor	760.50

TOWN OF MONSON

17

Overdraft	1,193.41	
		3,953.18
Paid:		
Payrolls	2,344.09	
Materials	597.97	
Board (Compressor men)	79.80	
Applying Tar	146.77	
Town of Shirley, use of Compressor	4.05	
Right of Way	20.00	
S. H. C. Shovel	462.00	
S. H. C. Compressor	298.50	
		3,953.18

THIRD CLASS MAINTENANCE

From Highway to Balance		439.09
Paid:		
Payrolls	95.94	
Material	9.30	
Applying Tar	333.85	
		439.09

MAINTENANCE UNIMPROVED ROADS

Received, State Treasurer		312.00
Paid:		
Payrolls	195.55	
Materials	30.60	
Highway Trucks	85.85	
		312.00

SIDEWALKS

Appropriation		100.00
Paid:		
Payrolls	52.14	
Plowing and Sanding	40.00	
Unexpended	7.86	
		100.00

POOR—RELIEF

Appropriation	3,500.00
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Received:

Augustine Bolduc	8.00
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Adella LaBree	26.00
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Hakki Viano	15.00
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Accounts Receivable	328.51
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Dover-Foxcroft:	
-----------------	--

Eva Gulliver	81.43
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Woodville:	
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Albert Beatham	174.58
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Madeline Beatham	72.50
------------------	-------

328.51

3,877.51

Paid:

Harding Child	156.00
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Gertrude Kimball	48.00
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Albert Beatham	173.95
----------------	--------

Arthur Johnson	80.00
----------------	-------

Marion Boulier	46.37
----------------	-------

Hemmi Strom	159.00
-------------	--------

Edward Richards	10.00
-----------------	-------

Albert Lloyd	33.87
--------------	-------

Ruby Lindie	39.26
-------------	-------

Alfred Akerson	12.00
----------------	-------

Bigger Children	262.45
-----------------	--------

Albert Kronholm	56.28
-----------------	-------

Chester Simpson	18.80
-----------------	-------

Edward Gore	312.83
-------------	--------

Tramps	1.80
--------	------

George W. Brown	8.00
-----------------	------

Paper Bags	.31
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Maurice Johnson	122.74
-----------------	--------

1,541.66

Food Stamp Fund (revolving)	100.00
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1,641.66

Other Town Poor

Eva Gulliver	81.43
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Albert Beatham	174.58
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TOWN OF MONSON

19

Madeline Beatham	72.50	
Unexpended	1,907.34	
	<hr/>	3,877.51

STATE POOR

Received from State Treasurer	294.61	
To Accounts Receivable	416.11	
	<hr/>	710.72

Paid:		
Andrew Kurki	642.91	
Coburn Roberts	12.81	
Joseph Simard	55.00	
	<hr/>	710.72

AID TO DEPENDENT CHILDREN

Appropriation	252.00	
Overdrawn	30.00	
	<hr/>	282.00
Paid:		
State Treasurer		282.00

OLD AGE ASSISTANCE

Balance brought forward	244.83	
Overdraft carried to summary	42.57	
	<hr/>	287.40
Paid, State of Maine		287.40

ATHLETIC PURPOSES—MONSON ACADEMY

Appropriation	50.00	
Expended by Town	50.00	

MEMORIAL DAY

Appropriation	50.00	
Expended by Town	50.00	

SOLDIERS' MEMORIAL TABLET

Unexpended 1940	50.00
Unexpended 1941	50.00

MONSON FREE PUBLIC LIBRARY

Appropriation	50.00
Expended by Town	50.00

MONSON BAND

Appropriation	50.00
Expended by Town	50.00

CEMETERIES

Appropriation	60.00
Received Sale of Lots	155.65
Overdrawn	6.10

221.75

Paid:

Payrolls	91.95
Perpetual Care	111.00
Making Deeds	10.80
Sale of Lots	8.00

221.75

SCHEDULE OF TRUST FUNDS

			Bal. 1940	Total	Ex. 1941	Bal. 1941
A. F. Jackson	100.00	4%	2.00	6.00	3.00	3.00
Carroll Pullen	50.00	"		2.00	2.00	
A. W. Chapin	200.00	"	8.00	16.00	7.00	9.00
Elizabeth Pullen (Patten)	200.00	"	8.00	16.00	7.50	8.50
Harriet Crafts	70.00	"	.92	3.72	2.50	1.22
John Randall	100.00	"	3.00	7.00	3.00	4.00
Charles Baker	100.00	"	2.00	6.00	3.00	3.00
Sarah Haynes	100.00	"	3.00	7.00	4.00	3.00
Sarah Pennington	200.00	"	2.50	10.50	5.00	5.50
B. M. Packard	100.00	"	4.50	8.50	3.00	5.50
Peter E. Johnson	100.00	"	1.50	5.50	3.00	2.50
Lovisa Chapin	100.00	"		4.00	3.00	1.00
Flora Varney	50.00	"		2.00	2.00	
Mrs. F. J. Wilkins (Gates)	100.00	"	4.25	8.25	3.50	4.75
Mrs. Delia Steward	100.00	"	7.00	11.00	3.00	8.00
David Kervinen Est.	100.00	"	6.00	10.00	3.00	7.00
Sanfred Larson	100.00	"	2.25	6.25	3.00	3.25
Harry Daw Est.	100.00	"	2.75	6.75	3.00	3.75
Cora Roberts	100.00	"	1.50	5.50	4.00	1.50
Sam Ulman	100.00	"	1.00	5.00	3.50	1.50
Dr. Harry W. Sampson	100.00	"	4.00	8.00	4.00	4.00
William H. Fogg	100.00	"	1.50	5.50	4.00	1.50

John L. Johnson	100.00
Mrs. Pearl Swanton	100.00
Mary F. Davis	100.00
Charles Smith	100.00
Arthur Pennington	200.00
Peter Nelson	100.00
John Pullen	100.00
Calvin Sears	150.00
John Burgeson	100.00
	<hr/>
	3,420.00

	Bal.		Ex.	Bal.
	1940	Total	1941	1941
"	6.00	10.00	2.50	7.50
"	1.50	5.50	4.00	1.50
"	3.00	7.00	4.00	3.00
"	2.00	6.00	3.50	2.50
"	6.50	14.50	5.00	9.50
"	1.00	5.00	3.50	1.50
"	1.00	5.00	3.00	2.00
"		6.00	3.50	2.50
"		4.00	3.00	1.00
	<hr/>	<hr/>	<hr/>	<hr/>
	86.67	223.47	111.00	112.47

TOWN OF MONSON

23

INTEREST ACCOUNT

Appropriation	600.00	
Received:		
C. C. Brown, Coll.	5.05	
Lyman E. Davidson, Coll.	115.09	
Liens, 1938-1939-1940	128.02	
Finnish Farmers Club	4.50	852.66
<hr/>		
Paid:		
Interest on Notes	609.08	
Int. on Common School Fund	34.16	
Unexpended	209.42	852.66

REDUCTION OF DEBT

Appropriation	1,000.00
To Net Debt	1,000.00

TEMPORARY LOANS

Received Guilford Trust Co.	2,500.00
From Notes Payable (Bank)	2,500.00

DISCOUNT ON TAXES

From Overlay	268.85
Discount Allowed	268.85

ABATEMENT OF TAXES

From Overlay	9.20
Abatement Allowed	9.20

ERRORS IN ASSESSMENT

From Overlay	46.08
Errors Allowed	46.08

STATE TAX

Appropriation	3,578.12
Expended:	
State School Fund	1,625.20

Dog Licenses Refunded	37.77
R. R. & Tel. Tax	.56
Paid State Treasurer	1,914.59

 3,578.12

COUNTY TAX

Assessment	774.12
Paid Treasurer Piscataquis County	774.12

OVERLAY

Appropriation	1,178.93
Supplemental Taxes	48.48

 1,227.41
Expended:

Discounts	268.85
Errors in Assessment	46.08
Abatements	9.20
Unexpended	903.28

 1,227.41

LIEN ACCOUNTS

To 1940 Liens	1,263.32
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Collected by Treasurer	118.61
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Uncollected Liens:

Harry W. Davis	283.52
Eastern Gum Co.	41.10
Rudolph Erickson	4.39
Andrew Kurki	18.90
General Slate Co.	349.80
Mary Charmes and Grace Prescott	6.00
Mary D. Hurd	63.00
Francis Peaks	378.00

 1,144.71

 1,263.32

TOWN OF MONSON

25

To 1939 Liens		1,125.47
Collected by Treasurer		449.93
Uncollected Liens:		
Harry W. Davis	251.46	
Edward Kelley	10.96	
Andrew Kurki	17.96	
William A. Lindie	3.00	
General Slate Co.	332.31	
Mary D. Hurd	59.85	675.54
		1,125.47
To 1938 Liens		743.96
Collected by Treasurer		372.60
Uncollected Liens:		
Eastern Gum Co.	39.05	
General Slate Co.	332.31	371.36
		743.96
To 1937 Liens		87.00
Uncollected Liens:		
Ellen Spencer	30.00	
Good Will Farm	48.30	
A. A. Brown, Heirs	1.50	
Hugh Hall	.90	
Frank Hall	.90	
Joe Jardine	.90	
Frank Jardine	.90	
Howard Jardine	.90	
John Jardine	1.80	
William McDonald	.90	87.00
To 1936 Liens		58.94
Uncollected Liens:		
Matilda Anderson	27.08	
Ellen Spencer	4.50	
Oscar Edfast	4.27	
Albert Kronholm	5.70	
A. A. Brown, Heirs	1.43	

Hugh Hall	2.28	
Frank Hall	2.28	
Joe Jardine	2.28	
Howard Jardine	2.28	
Frank Jardine	2.28	
John Jardine	2.28	
William McDonald	2.28	58.94

1938-1939-1940 LIEN COSTS

Lien Costs Collected	29.02
To summary	29.02

To 1938 Tax Commitment	67.79
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67.79

Net Tax Returned, C. C. Brown	5.80
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Delinquent:

Guy Brown	3.00	
Alvin Cowan	3.57	
John Drugge	.20	
Ryna Erickson	3.00	
Morrill Forbus	4.28	
Ben Hanson	2.00	
Winnie Hewes	4.28	
William Mackie	6.71	
John Mackie	4.71	
Frank Usitala	7.28	
Leon Wilkins	6.71	
A. A. Brown, Heirs	1.43	
Hugh Hall	1.14	
Frank Hall	1.14	
Joe Jardine	1.14	
Howard Jardine	1.14	
Frank Jardine	1.14	
John Jardine	2.28	
William McDonald	1.14	
Eastern Gum Co.	5.70	61.99

67.79

TOWN OF MONSON

27

To 1937 Tax Commitment	57.20
	<hr/>
	57.20
	<hr/>

Delinquent:		
Earl Braiser	3.00	
Alvin Cowan	3.60	
John Drugge	3.00	
Perry Frost	3.00	
Fred Russell	3.00	
William Mackie	7.20	
Albert Lloyd	3.00	
Rudolph Erickson	5.00	
Ryna Erickson	3.00	
Phil Shaw	7.50	
Harold Smith	9.00	
Leon Wilkins	6.90	57.20
	<hr/>	<hr/>
		57.20

To 1936 Tax Commitment	33.56
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Delinquent:		
Alfred Akerson	3.00	
Albert Beatham	3.00	
Leland Kimball	3.00	
Albert Lloyd	3.00	
John B. Nelson	3.00	
Edward Richards	3.00	
Fred Russell	7.28	
Carroll Smith	3.00	
Albert Kronholm	5.28	33.56
	<hr/>	<hr/>

To 1935 Tax Commitment	52.97
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Delinquent:	
Oscar Anderson	3.00
Matilda Anderson	27.08
Alfred Akerson	2.32
John Drugge	3.00
Perry Frost	3.00
Albert Lloyd	3.00
William Mackie	5.57
John B. Nelson	3.00

Edward Richards	3.00	52.97
<hr/>		
To 1934 Tax Commitment		31.41
Delinquent:		
Guy Brown	3.00	
Albert Beatham	3.00	
Albert Lloyd	3.00	
William Mackie	5.85	
John B. Nelson	3.00	
Edward Richards	4.71	
Phil Shaw	3.00	
Alton Wentworth	5.85	31.41
<hr/>		
To 1941 Tax Commitment		27,914.87
Supplemental		48.48
<hr/>		
Net Tax Commitment to Lyman E. Davidson		27,963.35
<hr/>		
Net Tax Returned, Lyman E. Davidson		26,083.38
Discounts allowed		268.85
Errors in Assessment		46.08
Abatements		9.20
Resident Delinquents:		
Carl Braiser	19.96	
Rufus Drake	26.88	
Harry Davis	344.00	
E. H. Flint	14.40	
Leo Holmstrom	5.24	
William Jacobson	3.00	
Edward Kelley	6.36	
Andrew Kurki	24.44	
Volney Kallgren	20.60	
Leland Kimball	3.00	
Albert Lloyd	2.20	
Thomas Leeman	17.80	
Della LaBree	40.32	
Victor Leeman	3.00	
Frank Packard	33.96	
Herbert Packard	3.00	
Guy Pratt	3.20	
Emma Willer	83.84	

TOWN OF MONSON

29

Ralph Wentworth	5.56
John Strom	23.60

684.36
Non-Resident Delinquent:

A. C. Gilbert, Heirs	72.16
General Slate Co.	373.12
Mrs. Oscar Bickford	1.60
A. A. Brown, Heirs	1.60
Mary Charmes & Grace Prescott	6.40
Belle J. Dermody	12.16
Delano and Evans	174.72
Hugh Hall	1.28
Frank Hall	1.28
Mary D. Hurd	67.20
Joe Jardine	1.28
Frank Jardine	1.28
Sam Hunt	13.44
William McDonald	1.28
Vinal Odlin	142.68

871.48

27,963.35

To 1940 Tax Commitment

1,598.55

	1,598.55
Net Tax Returned, C. C. Brown	226.65
To 1940 Lien Account	1,263.32

Delinquent:

Leon Anderson	3.00
Alfred Akerson	1.20
Cameron Brown	3.00
Albert Boyer	1.20
Albert Beatham	3.00
Alvin Cowan	3.00
Frank Cowan	4.28
Guy Dore	3.00
Eastern Gum Co.	6.00
Morrill Forbus	4.50
Henry C. French	30.90
Edward Kelley	.50
Albert Kronholm	7.50
Andrew Kurki	6.60
Leland Kimball	3.00

Albert Lloyd	3.00	
Marshall Lovejoy	3.00	
John B. Nelson	3.00	
Emma Willer	3.00	
William Wickman	3.30	
Mrs. Oscar Bickford	1.50	
A. A. Brown, Heirs	1.50	
Hugh S. Hall	1.20	
Frank M. Hall	1.20	
Joe Jardine	1.20	
Howard Jardine	1.20	
Frank Jardine	1.20	
John Jardine	2.40	
William McDonald	1.20	108.58

1,598.55

To 1939 Tax Commitment 79.45

79.45

Net Tax Returned, C. C. Brown 9.74
Delinquents:

Alfred Akerson	3.00
Albert Beatham	3.00
Alvin Cowan	3.00
Frank Cowan	1.23
Carrie Davison	3.42
Morrill Forbus	4.28
Perry Frost	3.00
Axel Johnson	3.00
Albert Kronholm	10.42
Leland Kimball	.40
Albert Lloyd	3.00
William Mackie	3.42
John Mackie	1.43
Leon Wilkins	3.86
A. A. Brown, Heirs	1.43
Hugh Hall	1.14
Frank Hall	1.14
Joe Jardine	1.14
Howard Jardine	1.14
Frank Jardine	1.14
John Jardine	2.28

TOWN OF MONSON

31

William McDonald	1.14	
Andrew Kurki	7.28	
William Wickman	2.28	
Mrs. Oscar Bickford	3.14	69.71
		<hr/>
		79.45

ACCOUNTS RECEIVABLE

Received:

State Treasurer	799.73	
Other Towns:		
Shirley	34.00	
Guilford	15.14	
Connor	143.36	
Dover-Foxcroft	32.39	224.89
	<hr/>	
Monson Maine Slate Co.	25.00	
Burmah School House	55.00	
Finnish Farmers' Club	100.00	
Balance Due	746.67	1,951.29

Paid:

State of Maine	799.73	
Bear Bounties	80.00	
Poor Account	416.11	
Other Towns	224.89	
Miscellaneous	430.56	1,951.29

SUMMARY OF UNEXPENDED AND OVERDRAFT
BALANCES

Incidentals		63.72
Fire Department		42.88
Wood Account	59.62	
Lien Costs	29.02	
Aid to Dependent Children		30.00
Street Lights	2.09	
Highways and Bridges	165.32	
Sidewalks	7.86	
Old Age Assistance		42.57
Cemeteries		6.10
Town Poor	1,907.34	

Overlay and Supplemental Tax	903.28	
Interest	209.42	
Net Unexpended to Net Debt		3,098.68
	<hr/>	<hr/>
	3,283.95	3,283.95

LIABILITIES

Due Trust Funds	3,520.00
Monson Academy Loan	3,925.00
School Fund	854.00
Wentworth Trust Fund	900.00
Interest Bearing Orders	6,450.00
Notes Payable	2,000.00
Unexpended Balances brought Forward:	
School Physician	48.00
Common Schools	636.18
School Repairs	50.17
School Light, Power & Ins.	48.23
School Text Books	193.75
School Supplies and Equipment	174.19
School Library and Laboratory	127.16
Soldiers' Memorial Tablet	50.00
Dog Tax—Due State	.90

18,977.58

ASSETS

Cash	1,010.31
1941 Taxes	1,555.84
1940 Taxes	108.58
1939 Taxes	69.71
1938 Taxes	61.99
1937 Taxes	57.20
1936 Taxes	30.56
1935 Taxes	52.97
1934 Taxes	31.41
1940 Tax Liens	1,144.71
1939 Tax Liens	675.54
1938 Tax Liens	371.36
1937 Tax Liens	87.00
1936 Tax Liens	58.94
Accounts Receivable	496.11
Miscellaneous	250.56

TOWN OF MONSON

33

Wentworth Trust Fund	
Investment	900.00
State Aid Road Overdraft	1,193.41
Net Debt	10,821.38

18,977.58

ACCOUNTS PAYABLE

Outstanding Orders:	
W. W. Pullen	1,000.00
Maude Bray	3,000.00
W. A. Bray	1,000.00
Mary Davis	1,000.00
Monson Free Public Library	450.00
	6,450.00

NOTES PAYABLE (Bank)

Guilford Trust Co.	1,000.00
Guilford Trust Co.	1,000.00

2,000.00

COMPARATIVE BALANCE SHEET

February 15, 1942

ASSETS

	Feb. 15, 1941	Feb. 15, 1942
Cash	449.87	1,010.31
TAX ACCOUNTS:		
Uncollected Taxes	1,920.93	1,968.26
Tax Liens	2,015.37	2,337.55
ACCOUNTS RECEIVABLE:		
State of Maine	799.73	496.11
Other Towns	224.89	
Miscellaneous	430.56	250.56
TRUST FUNDS:		
Investments		900.00
Net Debt	14,920.06	10,821.38
Combined Assets & Net Debt	20,761.41	17,784.17

LIABILITIES

NOTES PAYABLE:

Banks	5,000.00	2,000.00
Monson Academy	3,925.00	3,925.00
Outstanding Interest Bearing Orders	6,450.00	6,450.00

TRUST FUNDS:

Due from Town:		
School Fund	854.00	854.00
Cemetery Funds	3,320.00	3,520.00
Wentworth Fund Reserve		900.00

DEFERRED CREDITS:

Old Age Assistance	244.83	
	<hr/>	<hr/>
Total Liabilities	19,793.83	17,649.00
Net unexpended balance	967.58	135.17
	<hr/>	<hr/>
	20,761.41	17,784.17

A sufficient number of the reports have been printed to furnish every interested citizen with a copy. Please bring your copy to Town Meeting with you.

Respectfully submitted,

HARRY W. WING

EARLE H. JACKSON,

LYLE C. TOWNE,

Selectmen of Monson, Maine.

**TREASURER'S REPORT, TOWN OF MONSON
YEAR 1941**

F. M. Hescok, Treasurer

DR.

Cash on hand	449.87
Town Clerk, dog tax	89.80
Use of sealer's outfit	2.00
Cemetery lots	155.65
Victualers' Licenses	6.00
Sale of Burmah school house	55.00
Sale of Long District school house	100.00
Interest, Long District school house act.	4.50
Town of Dover-Foxcroft, poor account	113.82
Town of Guilford, poor account	15.14
Town of Woodville, poor account	247.08
Town of Connor, poor account	143.36
Monson Academy, Tuition	50.00
Hired of Guilford Trust Co.	2,500.00
Highway Account	88.66
Mrs. Della LaBree, Hospital expenses	26.00
Haikki Vainio	15.00
Town of Blanchard, Fire Department	31.50
Portland-Monson Slate Co., Fire Dept.	18.00
Monson Maine Slate Co., Fire Dept.	25.00
Town of Shirley, Fire Dept.	34.00
Augustine Buldoc, poor account	8.00
Wood sold	176.25
Estate of Emily C. Wentworth, account cemetery trust fund	900.00
John Burgeson, Heirs, Interest to be used for perpetual care of cemetery lot	100.00
Ernest Nesberg, Interest to be used for perpetual care of cemetery lot	100.00
Town Hall rent	32.70
C. C. Brown,	
1941 Excise Taxes	744.97
1936 Taxes	3.00
1938 Taxes	5.80
1939 Taxes	9.74
1940 Taxes	226.65
Interest account	5.05
1938 tax liens	378.75

Interest 1938 tax liens	72.10
1939 tax liens	460.39
Interest 1939 tax liens	47.25
1940 tax liens	132.26
Interest 1940 tax liens	7.43
Lyman E. Davidson Collector:	
1941 Excise Tax	921.75
1941 Taxes	26,083.38
Int. 1941 Taxes	115.09
STATE TREASURER	
Paupers	1,084.59
Highways	2,131.37
Bank Stock	64.21
State school fund	719.00
Free Public Library	5.00
Porcupine bounties	12.25
	<hr/>
	38,717.36
CR.	
By paid Warrants	37,707.05
Cash on hand to balance	1,010.31
	<hr/>
	38,717.36

REPORT OF SUPERINTENDENT OF SCHOOLS**To the School Committee and Citizens of Monson:**

I am submitting herewith my annual report as superintendent of your schools. In these reports it is possible to refer only briefly to the aims, needs, and achievements of the school program. An adequate school program needs a long time to plan, but there are some features of it that must be planned every year. Some of these features will need special attention this year.

The impact of present-day events on our social order is such as to cause us to ponder on the type of society that will eventually result and the problems it will bring. To forecast in detail just what this future society will be is, of course, impossible. At times we become aware that changes are occurring and of necessity plan changes in educational policies to meet them. It is not conceivable that the policies of public education can be so flexible as to meet every change as it occurs. We can, however, with a considerable degree of certainty take action in molding our educational policies with the assurance that we are meeting present needs.

Some general statement relative to tax rates should be helpful in planning and providing the school funds. This year the average of the school rates for the state is .01301, which the average of the municipal rate is .05910. The average of the school rates is the same as that of last year, and the average of the municipal rates is approximately the same. Towns having a rate for school maintenance equal to or exceeding .01301 will share in equalization in December 1942, provided the basic measure of .012 on the state assessed valuation of the town fails to produce the minimum educational program as provided in our State Equalization Law.

The present school rate for Monson is .01675, while the municipal rate is .064. The school rate is approximately the same as for last year, but the municipal rate shows an increase of four mills. The town will share in equalization in December 1942, but it seems that the amount will be much less than the amount received in 1941. The 1941 Legislature provided additional funds for the equalization program; that made it possible for the town to receive a larger sum in equali-

zation in 1941 than was thought likely would be available at the time of writing the last report. A recent increase in the state assessed valuation of the town materially reduced the amount the town can hope to receive from the Equalization Fund.

SCHOOL PROGRESS

During the past year there have been no changes in the personnel of the school workers. Because of this fact the school work has proceeded efficiently and without interruption. There have been practically no changes or departures from the established school program. As has been previously stated all of the school children of the town are now attending the schools at the village. The total enrollment in the schools varies very little year by year, although the enrollment for some of the grades may vary from time to time. All of the rooms are quite well furnished with textbooks, school supplies, and other essential teaching material.

The law provides that Courses of Study in Elementary Schools shall be used in all town schools as prepared by the Commissioner of Education unless the town prepares its own course and which must have his approval. Every teacher has been furnished with a copy of courses of study prepared by the Commissioner of Education. These courses, however, are based upon an eighth grade system preceded by a year of sub-primary work. We seem to have neither the funds or room to be able to offer this sub-primary work as a separate unit. Some sub-primary work must be done with each group of beginners because the work of the first grade seems to be more than they can grasp at first. Taking this time for sub-primary work cuts the time available for first grade work. Because of this plan we are tempted to send pupils on to the work of the second grade when they are not well prepared for the work of that grade.

As a part of the school activities we need to develop a more intensive program of guidance in our schools. An effective guidance program is of necessity manifold in its objectives and services. On the elementary school level, guidance may be broadly viewed as encompassing the objectives of physical and mental health, well-rounded social development, proper use of

leisure time, and mastery of the fundamental school processes. To these objects, on the secondary school level, is added the guidance that facilitates the choice of an occupation, or way of making a living, whether it be one of the semi-skilled, skilled, technical or professional occupations.

The relative emphasis on these various objectives and services of guidance will change gradually as the pupil progresses through the elementary school into the secondary school and draws closer to the day when choice of specific training and choice of an occupation must be made. It is obvious, of course, that time will be required to provide such a program, but it is possible to make a beginning and from that beginning steadily proceed towards the goal of a worthwhile program of guidance for all.

SAFEGUARDING THE SCHOOLS

Financing the schools has been made difficult in recent years by the great depression. Today the defense program is taking an increasing share of the national income. Some people are saying that we will have to sacrifice other things, including the schools, to pay for defense. They ignore these facts: (1) our productive capacity has been only partly used for years and is capable of greater increase, (2) business is now soaring to new high levels, (3) modern warfare requires trained, intelligent people at the front and at home, (4) education is vital to economic well-being, (5) when our defense efforts cease there will be crucial problems for which a vital educational program will be needed. The education of children cannot be postponed, hence, their education must be safeguarded or lost.

It seems essential that we continue with the policy of employing only efficient and well-trained teachers for our schools. School officials have found during the past year that teachers are leaving the service in ever-increasing number and included in this number are many of the most energetic, progressive and effective school people in the field. This is not a matter of choice on the part of the teachers. They are forced to do this by our indifferent attitude and their living conditions. This shortage of teachers will be growing more and more acute. If we are to hold this class of public ser-

vants for this most important work, we must continue to make teaching increasingly attractive. A living wage is the first step. Farsightedness in this respect may mean the difference between the continuing success of the school system, and a slump even more serious than that experienced during the last war.

SCHOOL FUNDS AND NEEDS

There are at least two facts that make it possible for us to plan a school budget for the town for the coming year without showing the need for some increase in appropriations. One fact relates to the notice we have of the amount the town will receive in equalization next year. The other fact must relate to the increased costs that have occurred or are occurring in maintaining the schools. It is not possible to estimate very accurately what these increases may be or where they may occur, but occur they must. It is a well-known fact that living costs have been moving upward from that of 1939, so it is impossible to think of the school budget without thinking that school costs must move upward as well. The elementary school teachers have been given small increase in pay, but that increase is not comparable to the increase in living costs. The school budget being printed merely shows what it will cost to maintain the schools for the coming year, provided the present payrolls can be maintained. To plan for increases for any purpose additional funds will be necessary.

The figures given in the school budget for the Academy show what it is now costing for instruction in the Academy. The figures, also, show funds that are likely to be available from different sources that may be used for Academy purposes. The only source in which the amount of the funds is not somewhat fixed is the amount of the appropriation by the town. As has been stated the figures merely show what is being done this year and not what can be done next year.

The 1941 equalization fund was allotted to the town in such a way that made it advisable to use a part of the funds for textbooks and other purposes rather than plan to use all of it for maintenance purposes. These additional funds have made it possible to purchase books and materials that could not have been pur-

chased without them. It should be possible to purchase the textbooks, supplies, and other materials needed for this coming year without increasing the appropriations for them. There has been, however, noticeable increase in the cost for books and supplies.

The cost for insurance on school buildings will be somewhat less for the coming year. It will be necessary to renew only one policy on the grade buildings and two small policies on pianos.

The expenditures from funds available for school repairs have been made for various purposes, and these purposes have been somewhat detailed in the financial statements. You will notice that a sum was used for improving the driveway to the buildings. This work has not been finished, but it is the plan now to finish this work early in the spring or summer. We did not get around to have any work done in the rooms this past year, but some of the funds had to be expended for fixtures and material for the rooms.

A large sum of money could be appropriated for school repairs and that money used for repairs and improvements that are much needed. You already know about the condition of the furnace in the school building. There is no assurance that it will last for even the rest of this winter. New floors in two of the rooms are very much needed. That has been mentioned before I believe. Also, you have heard about the condition of most of the seats and desks now in the rooms, and of the need of making plans to purchase new chairs and desks soon.

While it seems advisable to call to your attention things you must plan to do sometime I am including in the budget the amount usually appropriated for general repairs and needs.

To The Superintendent of Schools:

I herewith submit my second annual report as Principal of Monson Academy.

Seventy students enrolled at Monson Academy on September 8, 1941, including 16 Seniors, 14 Juniors, 16 Sophomores and 24 Freshmen.

The program of studies is as follows:

MR. STINCHFIELD:

World History
American History
Biology
Social Problems
English 12

MR. BOYLE

Chemistry
General Science
Book-keeping
Geometry 10
Algebra 9

MISS LE CLAIRE:

Latin 9
Geometry 12
Latin 10
English 11
English 10

MRS. MAC PHERSON:

French 10
American Culture
Public Speaking
English 9
French 11

Certain courses are alternated with others each year in order that Monson Academy may retain its rating as a Class A school and retain the certificate privilege of the New England College Entrance Board.

Attendance has been considerably better than last year with fewer students losing sessions of school. The desirability of regular attendance cannot be too strongly emphasized.

It is unfortunate that at the present time when vocational training is so necessary to the Defense of America that we do not have Vocational Courses, but until such time as the Community Building is erected that will be an impossibility.

We do feel however that Monson Academy need not apologize for the type of person that it is turning out. An examination of the records of Monson graduates

will show that they are fulfilling well their duties as students, workers, and citizens, and that their records when they go outside to other work, to other schools and for further training is as good if not better than it was at Monson Academy. We believe that the standard of a school can best be measured by the success of its graduates. For that reason it is the policy of your faculty to expect only the best from our pupils, and to maintain a high standard of achievement which will place directly upon the student the responsibility for measuring up to that standard if he or she desires to maintain a satisfactory rank in their class work, and continue with their classes.

Approximately 33% of the student body maintain a B average or better which is in excess of the average expected in a high school group.

This year as a further check upon the quality of the teaching in Monson Academy, The Sones-Harry Achievement Tests a standardized test used to measure achievements throughout the U. S. was given to all pupils in the Academy and it is gratifying to note that our students measured against students in other schools show a better than median score.

A full program of extra curricula activities has been carried on—cross country, basketball, winter sports, dramatics, glee club, art club, school paper, public speaking, and etc. We have tried to maintain this program in fairness to our students, although it is increasingly difficult to finance such activities without the facilities of a gymnasium and auditorium. That it is being done is a tribute to the loyal support of the parents and citizens of Monson.

The difficulties that Mr. Gattrell and Mrs. MacPherson have experienced in coaching basketball under the present conditions are especially great and they deserve our praise for carrying on uncomplainingly.

Due to lack of money we have had to curtail our program of movies this year but Miss LeClaire has carried on a very excellent program of music appreciation each Monday afternoon.

Twenty former students of Monson Academy are now in the armed forces of the United States and others will soon be called. We follow with pride and interest

their careers in this biggest of all games and pray that they may come through unscratched.

We would like to urge that all students now in school continue their courses until they graduate, since in the years that lie ahead, especially in those that are to come after this war is over, the necessity for having at least a high school Education will be much greater than ever before. It is not so much what a student can do, or can earn in the next few years but how well he is maintaining himself ten years from now that is important. We sincerely believe that the completion of a high school course will help the individual in later life.

The faculty of Monson Academy, through me, wish to express their sincere thanks to all those who have given us their assistance and whole hearted cooperation throughout the year.

Respectfully submitted,

PHILIP A. STINCHFIELD.

SCHOOL BUDGET AND APPROPRIATIONS

Elementary School Account

Estimate for Expenditures:

Salaries of teachers	\$3,690.00	
Fuel account	520.00	
Janitor account	500.00	
Conveyance accounts	1,440.00	6,150.00

Estimate for Receipts:

State School Fund	1,150.00	
Equalization Fund	200.00	
Appropriation by town	4,800.00	6,150.00

High School Account

Estimate for Expenditures:

Salaries of teachers	5,150.00	
Fuel and Janitor account,	450.00	
Incidentals	100.00	5,700.00

Estimate for Receipts:

Academy receipts:	
From State Funds	1,800.00

TOWN OF MONSON

45

From Tuition Funds	600.00	
Town receipts:		
State School Funds	500.00	
Equalization Fund	100.00	
Town appropriations	2,700.00	5,700.00
<hr/>		
Summary of Appropriations Suggested:		
Elementary School Account		4,800.00
High School Account		2,700.00
High School Library Account,	75.00	
High School Laboratory Acct.	75.00	150.00
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Free Textbook Account		350.00
School Supply Account		350.00
School Repairs Account		200.00
School Insurance Account	115.00	
Light and Power Account	85.00	200.00
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School Nurse Account		100.00
School Physician Account		25.00
Superintendence Account, at least,		321.70

It has been said that two types of defense must now engage the attention of the schools. Both are vital home front defenses. One is academic; the other almost wholly physical. The former refers to the academic and vocational preparation of our youth; the latter relates to civilian defense. Obviously, it would be a serious mistake to neglect the one while making all-out preparation for the other. To do so may bring to us inestimable losses which can never be fully recovered.

Under the heading of Financial Statements for 1941-1942 is to be found information relative to funds raised by the town in 1941 for school purposes, funds received from the state and applied to school account, together with amounts expended during the year.

Also, there is in the report a section prepared and submitted by Principal Stinchfield of the Academy. You should be interested in what Mr. Stinchfield has to say about the work in the Academy.

Respectfully submitted,

C. L. SIDELINGER,

Superintendent of Schools.

February 20, 1942

FINANCIAL STATEMENTS FOR 1941-1942

Elementary School Account

RECEIPTS

Unexpended, 1940	449.29	
Raised by town	4,600.00	
State School Fund	1,125.20	
Equalization Fund	380.00	
Income from School Fund	34.16	6,588.65

EXPENDITURES

Salary of teachers:		
L. Pete Gattrell	843.00	
Manda E. Mattson	699.00	
Esther Pennington	699.00	
Vivienne E. Bray	692.00	
Margaret LeClaire	611.00	
Hazel M. Sidelinger	34.00	3,578.00
Fuel for schools:		
Expended for wood	220.00	
Expended for coal	63.75	
Expended for labor	72.00	355.75
Janitor purposes:		
School janitor	400.00	
Account of cleaning	17.70	
Supplies for janitor purposes	97.02	514.72
School Conveyance:		
Arthur R. Day	1,496.00	
Special conveyance for teachers	8.00	1,504.00
Unexpended, 1941		636.18
		6,588.65

High School Account

RECEIPTS

Raised by town	2,700.00	
State School Fund	500.00	
Equalization Fund	100.00	3,300.00

TOWN OF MONSON

47

EXPENDITURES

Treasurer Monson Academy	3,300.00
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Library and Laboratory Accounts

RECEIPTS

Unexpended, 1940	80.20	
Raised by town	150.00	
Equalization Fund	25.00	255.20

EXPENDITURES

Library account, books		62.67
Laboratory Account:		
Gas outfit,	22.68	
Laboratory Equipment	35.33	
Supplies	7.36	65.37
Unexpended, 1941:		
Library account	45.79	
Laboratory account	81.37	127.16
		255.20

Free Textbook Account

RECEIPTS

Unexpended, 1940	110.57	
Raised by town	350.00	
Equalization Fund	175.00	
Academy funds	25.00	660.57

EXPENDITURES

Elementary School needs	193.61	
High School Needs	186.11	
Library and Reference Books	50.60	
Periodicals	36.50	466.82
Unexpended, 1941		193.75
		660.57

School Supply Account

RECEIPTS

Unexpended, 1940	95.83	
Raised by town	350.00	
Academy funds	25.00	470.83

ANNUAL REPORT

EXPENDITURES

Office, freight, and express	49.77	
Workbooks, etc.,	39.21	
Reference books	14.50	
Paper and supplies	243.23	346.71
		<hr/>
Unexpended, 1941		124.12
		<hr/>
		470.83

School Equipment Account

RECEIPTS

Unexpended, 1940	47.08	
Equalization Fund	39.00	86.08
		<hr/>

EXPENDITURES

Viewers and films	9.67	
Dido Filmograph and films	11.30	
Maps	7.65	
Display Rack	7.39	36.01
		<hr/>
Unexpended, 1941		50.07
		<hr/>
		86.08

School Repairs Account

RECEIPTS

Raised by town		200.00
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EXPENDITURES

Overdraft, 1941	4.60	
Painting flagpole	10.00	
Labor on driveway and gravel	42.00	
Closet seats	7.30	
Mowing school yard	5.00	
Drinking fountain	13.33	
Material furnished	33.05	
Labor	34.55	149.83
		<hr/>
Unexpended, 1941		50.17
		<hr/>
		200.00

Light and Power Account

RECEIPTS

Unexpended, 1940	38.16	
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TOWN OF MONSON

49

Raised by town	60.00	98.16
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EXPENDITURES

Monson Light & Power Co.	67.98	
Unexpended, 1941	30.18	98.16

Insurance Account

RECEIPTS

Unexpended, 1940	18.05	
Raised by town	190.00	208.05

EXPENDITURES

Fred M. Hescock	95.00	
Jackson's Insurance Agency	95.00	190.00
Unexpended, 1941	18.05	

208.05

Superintendence Account

RECEIPTS

Raised by town		321.70
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EXPENDITURES

C. L. Sidelinger, salary		321.70
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School Nurse Account

RECEIPTS

Unexpended, 1940	50.00	
Raised by town	50.00	100.00

EXPENDITURES

Piscataquis County Nursing Service		100.00
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School Physician Account

RECEIPTS

Unexpended, 1940	33.00	
Raised by town	50.00	83.00

EXPENDITURES

Dr. F. E. Hanscom	35.00	
Unexpended, 1941	48.00	83.00

ANNUAL TOWN WARRANT

To Lyman E. Davidson, a constable in the Town of
Monson, in the County of Piscataquis:

GREETINGS.

In the name of the State of Maine you are required to notify and warn the inhabitants of the said town of Monson, qualified by law to vote in the town affairs, to assemble in Town Hall in said town of Monson the 30th day of March A. D. 1942, at ten o'clock in the forenoon, to act on the following articles to wit:—

ART. 1. To choose a moderator to preside at said meeting.

ART. 2. To choose a Town Clerk for the ensuing year.

ART. 3. To see if the town will vote to accept the Town Report as printed.

ART. 4. To see if the town will vote to fix the compensation of the Board of Selectmen, Assessors and Overseers of Poor.

ART. 5. To elect three Selectmen for the ensuing year.

ART. 6. To elect three Assessors for the ensuing year.

ART. 7. To elect three Overseers of Poor for the ensuing year.

ART. 8. To elect a Fire Chief and to authorize him to form his department with complete authority over the same.

ART. 9. To choose all other necessary town officers for the ensuing year.

ART. 10. To see what sum of money the town will vote to raise for Civilian Defense.

ART. 11. To see what sum of money the town will vote to raise for the support of schools.

ART. 12. To see what sum of money the town will vote to raise for the support of poor.

ART. 13. To see what sum of money the town will vote to raise for the repair and maintenance of roads and bridges, and how same shall be expended.

ART. 14. To see what sum of money the town will vote to raise to defray all incidental and town charges and for miscellaneous purposes.

ART. 15. To see if the voters of the town of Monson will consider reopening the so-called Watson Road, which has been closed by the County Commissioners. To re-open said road so that cars may pass thereon, and to see what sum of money the town will vote to raise for the repair of said road. The winter plowing is not expected this coming year.

ART. 16. To see what sum of money the town will vote to raise for sidewalks.

ART. 17. To see what sum of money the town will vote to raise to pay on town debt.

ART. 18. To see if the town will vote to have town manager form of government, and raise money for the same.

ART. 19. To see what sum of money the town will vote to raise for text books.

ART. 20. To see what sum of money the town will vote to raise for the Superintendent of School's salary.

ART. 21. To see what sum of money the town will vote to raise and appropriate for free high schools and how the same will be expended and authorize the school committee to make a contract with the Trustees of Monson Academy.

ART. 22. To see what sum of money the town will vote to raise for high school library and laboratory.

ART. 23. To see what sum of money the town will vote to raise for school supplies and equipment.

ART. 24. To see what sum of money the town will vote to raise for the repair of school houses.

ART. 25. To see what sum of money the town will vote to raise for Memorial Day Services.

ART. 26. To see what sum of money the town will appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways, and bridges) under the provision of Section 19, Chapter 28, Revised Statutes of 1930, or under the provisions of Section 3, Chapter 229, Public Laws of 1937.

ART. 27. To see if the town will vote to authorize the Selectmen to transfer any amounts appropriated by the town for State aid Highway construction in excess of the amounts required to meet State apportionments, to the Highway account.

ART. 28. To see if the town will vote to raise a sum of money for the maintenance of the so-called "50-50" State Patrol Roads.

ART. 29. To see what sum of money, if any, the town would recommend to take from the Joint State Aid account for the purpose of applying bituminous treatment to State Aid Roads in excess of the requirements of Section 2, Chapter 132, P. L. 1935.

ART. 30. To see if the town will allow a sliding scale of discount and how much on taxes prior to August 15, 1942.

ART. 31. To see if the town will vote to charge interest on all taxes remaining unpaid September 15, 1942, interest to begin on September 15, 1942, and what rate of interest shall be charged.

ART. 32. To see if the town will vote to authorize the Selectmen on behalf of the town to sell and dispose any real estate acquired by the town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quit-claim deeds for such property.

ART. 33. To see what sum of money the town will vote to raise for street lights for the ensuing year.

ART. 34. To see if the town will vote to raise a sum of money for the Monson Free Public Library.

ART. 35. To see if the town will vote to authorize the Superintending School Committee to use their discretion in regard to maintaining schools in those districts where there are less than the required number of scholars.

ART. 36. To see if the town will vote to raise a sum of money to be paid to the Monson Band for evening concerts.

ART. 37. To see what sum of money the town will vote to raise for the Fire Department.

ART. 38. To see if the people of the town will vote to charge \$25.00 for out of town calls, including the first hour, and \$3.00 per hour thereafter for the fire pumper.

ART. 39. To see what sum of money the town will vote to raise for School Health Nurse and authorize the Superintending School Committee to hire the same.

ART. 40. To see what sum of money the town will vote to raise for the services of the School Physician, in connection with Health Officer and Health Nurse, and authorize the Superintending School Committee to hire the same.

ART. 41. To see what sum of money the town will vote to raise for insurance of school buildings and for power and light.

ART. 42. To see if the town will vote to authorize and instruct the Selectmen to hire money for town purposes.

ART. 43. To see if the town will vote to authorize the Town Treasurer to borrow money during the present year in anticipation of, and to be paid out of the taxes of the current year 1942 and 1943, and to execute and deliver negotiable promissory note or notes on the town therefor.

ART. 44. To see if the town will vote to authorize the Sexton to collect payments of or the sale of Cemetery lots and for making deeds of same.

ART. 45. To see what action the town will take regarding the acceptance of money left in trust for perpetual care of Cemetery lots.

ART. 46. To see what sum of money the town will vote to raise to pay on town debts.

ART. 47. To see what sum of money the town will vote to raise for Aid to Dependent Children.

ART. 48. To see what part of the winter roads the town will vote to have plowed and raise money for the same.

ART. 49. To see if the town will authorize and instruct the Selectmen to buy stumpage to provide fuel

and labor for the town poor, if necessary.

ART. 50. To see if the town will vote to withhold sums of money due from the town until such time as indebtedness shall have been paid.

ART. 51. To see if the town will vote to raise and appropriate a sum of money for the maintenance of improved section of third class road, or to be used in connection with third class apportionment made by the State for the improvement of third class roads.

ART. 52. To see if the town will vote to authorize the Selectmen to work those receiving town aid, the same work to be credited to their indebtedness to the same.

ART. 53. To see what sum of money the town will vote to raise for Cemeteries.

ART. 54. To see what sum of money the town will raise to be used for Athletic Purposes in Monson Academy, the same to be expended through the Academy Athletic Association under the direction of the Principal.

ART. 55. To see if the town will vote to purchase surety bonds for necessary Town officers rather than to accept local bondsmen.

ART. 56. To see what action the town will take regarding a night watchman through the summer months, and to raise money for the same.

ART. 57. To see what sum of money the town will vote to raise and appropriate for advertising our natural resources, advantages and attractions, under the provisions of Chapter 5, Section 82 of the Revised Statutes of 1930, said sum to be expended under the direction of the State of Maine Publicity Bureau.

ART. 58. To see if the town will vote to have a light installed on a pole in front of John Wickstrom's house.

ART. 59. To see if the town will vote to raise \$150.00 for Food Stamps, the same to become a revolving fund.

ART. 60. To see what ~~sum of money~~ the town will vote to do with the uncollected taxes for the years 1935, 1936, 1937, 1938 and the liens of 1936.

ART. 61. To see if the town will vote to accept the sum of \$100.00, the same to be held in trust, the income to be used for perpetual care of the cemetery lot of O. A. Nesberg, the money having already been paid, to the Town Treasurer.

ART. 62. To see if the town will vote to accept the sum of \$100.00, the same to be held in trust, the income to be used for perpetual care of the cemetery lot of Mary Daw, the money to be paid to the Town Treasurer by May 1, 1942.

ART. 63. To see if the town will vote to accept the sum of \$100.00 the same to be held in trust, the income to be used for the perpetual care of the cemetery lot of Maude G. Johnson, the money to be paid to the Town Treasurer by May 1, 1942.

ART. 64. To see if the town will vote to accept the sum of \$100.00, the same to be held in trust, the income to be used for perpetual care of the cemetery lot of A. Walter Farrar, the money to be paid to the Town Treasurer by May 1, 1942.

ART. 65. To see if the Town will vote to accept the sum of \$100.00, the same to be held in trust, the income to be used for perpetual care of the cemetery lot of Henry Grover, the money to be paid to the Town Treasurer by May 1, 1942.

TOWN OF MONSON

57

Given under our hands at Monson, Maine this 17th
day of March, A. D. 1942.

HARRY W. WING

EARLE H. JACKSON

LYLE C. TOWNE

Selectmen of Monson, Maine

A true copy attest

LYMAN E. DAVIDSON,

Constable of Town of Monson, Maine.

